

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF SOUTH CAROLINA
GREENVILLE DIVISION

UNITED STATES OF AMERICA)	
)	
Plaintiff,)	
v.)	Civil No.: 6:17-cv-02010-TMC
)	
DENNIS D. BROOKS,)	
BARBARA D. BROOKS,)	ANSWER OF THE SOUTH CAROLINA
GREENVILLE COUNTY TAX)	DEPARTMENT OF REVENUE
COLLECTOR,)	
COACH HILLS HOMEOWNER'S)	
ASSOCIATION, INC., and)	
SOUTH CAROLINA DEPARTMENT)	
OF REVENUE,)	
)	
Defendants.)	

COMES NOW, the Department of Revenue (Department), by and through its undersigned attorney, hereby answers Plaintiff's Complaint as follows:

1. Each and every allegation of the Plaintiff's Complaint not specifically admitted herein is denied.
2. The Department is without sufficient knowledge and information to either admit or deny the allegations contained in paragraphs 1 through 8 of the Complaint and, therefore, denies the same.
3. The Department admits the allegations contained in paragraph 9 of the Complaint to the extent that it alleges the Department has liens on the subject property.
4. The Department lacks sufficient information as to the remaining paragraphs of the Complaint and, therefore, denies the allegations therein.

WHEREFORE, the Department, having fully answered the Plaintiff's Complaint, prays that the Court protect any interest the Department might have in the subject property, to include determining that the Department has lien priority against other interested parties, and for such other and further relief as the Court deems just and proper.

Respectfully submitted,

/s/ Kiera C. Dillon

Kiera C. Dillon (District I.D. No. 11206)

Counsel for Litigation

Sean G. Ryan (District I.D. No. 10180)

Managing Counsel for Litigation

South Carolina Department of Revenue

Office for General Counsel for Litigation

PO Box 12265

Columbia, SC 29211

Phone: (803) 898-5130

Fax: (803) 896-0171

Columbia, South Carolina
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